



U.S. FISH AND WILDLIFE SERVICE TRANSMITTAL SHEET

PART 417 FW 1-6	SUBJECT Audits: Policies and Responsibilities; Planning; Conducting and Reporting on Audits; Audit Resolution; Appeals; Single Audit Act Report Resolution	RELEASE NUMBER 454
ORIGINATING OFFICE Division of Federal Assistance		DATE 08/23/2004

EXPLANATION OF MATERIAL TRANSMITTED:

This release establishes Part 417 (Federal Assistance Audits) of the Fish and Wildlife Service Manual. It establishes policy and responsibilities for grantee audits, defines terms associated with audits, and provides an overview of the audit process. The policy describes audit planning and provides procedures for conducting audits and reporting on them. It establishes policy and procedures for tracking audits, resolving findings, implementing recommendations, and making appeals about findings or corrective actions. The policy also describes how to resolve findings and implement recommendations from audits under the Single Audit Act.

Steve Williams
DIRECTOR

FILING INSTRUCTIONS:

Remove:

None

Insert:

417 FW 1, 08/23/04, FWM 454
417 FW 2, 08/23/04, FWM 454
417 FW 3, 08/23/04, FWM 454
417 FW 4, 08/23/04, FWM 454
417 FW 5, 08/23/04, FWM 454
417 FW 6, 08/23/04, FWM 454

TIMEFRAMES FOR AUDIT RESOLUTION PROCESS

Note: The OIG allows 90 calendar days for bureaus to prepare a corrective action plan. The number of days indicated below is the established maximum time period for each resolution phase. (See 417 FW 4)

CALENDAR DAY	RESPONSIBLE ORGANIZATION	ACTION/COMMENTS
1	OIG	OIG issues final audit report. (Resolution time tracking process starts.) (417 FW 4.2)
2 - 45	RD/CNO, grantee, Chief-FA/WO	RD/CNO prepares draft CAP in coordination with grantee and Chief-FA/WO. Submits the draft CAP to the AD-WSFR, attention: Chief-FA/WO. (RD/CNO must complete action within 45 calendar days from OIG issuance of final report.) (417 FW 4.4)
46 - 75	Chief-FA/WO (AD-WSFR)	Chief-FA/WO, reviews the draft CAP and submits to the AD-WSFR for concurrence and returns to the RD/CNO. (AD-WSFR and Chief-FA/WO must complete action within 30 calendar days of date that RD/CNO forwards report to AD-WSFR) (417 FW 4.4 and 417 FW 4.7)
76 - 90	RD/CNO, AD-WSFR, D, OIG	If disagreement exists between the RD/CNO and AD-WSFR, they brief the Director for decision, and the AD-WSFR formally requests a 30-day extension from the OIG. (AD-WSFR must complete action prior to 90-day resolution timeframe.) (417 FW 4.8)
76 - 120	RD/CNO	RD/CNO approves CAP. RD/CNO transmits original to OIG with copies to the AD-WSFR, attention: Chief-FA/WO, and the grantee within 15 calendar days of AD-WSFR decision. (RD/CNO must complete action within 2 weeks of AD-WSFR concurrence or Director's decision.) * (417 FW 4.11)
90 -120	OIG	OIG reviews the final CAP and notifies PFM, the RD/CNO, and Chief-FA/WO that: <ul style="list-style-type: none"> – Recommendations are placed in tracking with PFM, or – FWS did not resolve the audit within the time allowed, or – The OIG concurs with the resolutions.
120+	PFM/Service	PFM works with the Service to track audit until all resolution actions are complete. (417 FW 4.9)

*** Appeal Process:** If the Regional Director/CNO Manager cannot resolve the audit, the grantee may appeal to the Service Director (see 417 FW 5).

Legend:

AD-WSFR	Assistant Director, Wildlife and Sport Fish Restoration Programs
D	Director
Chief-FA/WO	Chief, Division of Federal Assistance, Washington Office
Chief-PDM	Chief, Division of Policy and Directives Management
Service	U.S. Fish and Wildlife Service
OIG	Office of Inspector General
PFM	Office of Financial Management (Departmental)
RD/CNO	Regional Director/CNO Manager
Grantee	Recipient of Federal Assistance grant